

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 502

Introduced by Hartnett, 45

Read first time January 15, 1999

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1376, Revised Statutes Supplement, 1998; to change
- 3 assessment procedures for certain mobile homes; and to
- 4 repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1376, Revised Statutes Supplement,
2 1998, is amended to read:

3 77-1376. (1) Except as provided in subsection (2) of
4 this section, improvements ~~Improvements~~ on leased lands, other than
5 leased public lands, shall be assessed to the owner of the leased
6 lands unless before March 1, following any construction thereof or
7 change in the improvements made on or before January 1, the owner
8 of the leased lands or the lessee thereof files with the county
9 assessor, on a form prescribed by the Property Tax Administrator, a
10 request stating that specifically designated improvements on such
11 leased lands are the property of the lessee. The improvements
12 shall be assessed as real property, and the taxes imposed on the
13 improvements shall be collected by levy and sale of the interest of
14 the owner in the same manner as in all other cases of the
15 collection of taxes on real property. When the request is filed by
16 the owner of the leased lands, notice shall be given by the county
17 assessor to the lessee at the address on the request.

18 (2) If the improvement on leased lands is a mobile home,
19 cabin trailer, or similar property as identified in subdivision (3)
20 of section 77-103, the assessment of the real property shall be
21 apportioned so that the land shall be listed for assessment to the
22 owner of the leased land and the improvements shall be listed for
23 assessment to the lessee. Any liens or foreclosure proceedings for
24 nonpayment of property taxes against such mobile home, cabin
25 trailer, or similar property on leased lands shall be against the
26 lessee and shall not affect the land and its lessor, except if the
27 lessee and the lessor are the same person.

28 Sec. 2. Original section 77-1376, Revised Statutes

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- 1 Supplement, 1998, is repealed.